## **REMARKS**

Claim 1 is amended herein. Support for the amendment is found, for example, at page 2, lines 5-17 of the specification. Hence no new matter is presented.

## I. Response to Claim Rejection - 35 U.S.C. § 112, 1st paragraph

Claims 1-6 are rejected under 35 U.S.C. § 112, 1<sup>st</sup> paragraph as allegedly being non-enabled by the specification. In response to the arguments presented in the Amendment filed on February 27, 2006, the Examiner takes the position that optical isotropy is believed to be the attainment by, for example, an optical substrate, of the same indices of refraction in all directions, which is not the same as the attainment of enhanced transparency. Thus, the Examiner states that the remarks that the "desired optical isotropic properties can be attained by enhancing transparency of all the pressure sensitive adhesive layers" is believed to be an unsupported argument not yet proven on the record. Further, the Examiner takes the position that the specification does not teach the manner of attainment of optical isotropy nor do the claims contain limitations relating to the description referred to in the specification. Finally, the Examiner states that the specification does not appear to teach that optical isotropy is attained by having no substrate coating as mentioned in the remarks in the Amendment filed February 27, 2006.

Applicants respectfully submit that optical isotropy can be achieved by (1) having no substrate; or (2) by coating (cast coating) a pressure-sensitive adhesive solution by means of a conventional coater as a means of forming a pressure-sensitive adhesive layer, or the like as shown in the Examples of the specification. Thus, in view of the knowledge and skill of those of

3

ordinary skill in the art, the nature of the invention and the guidance provided in the present specification, one of ordinary skill in the art can practice the scope of the invention.

Accordingly, Applicants respectfully request withdrawal of the §1<sup>st</sup> paragraph rejection.

## II. Response to Claim Rejection - 35 U.S.C. § 103

Claims 1-6 are rejected under 35 U.S.C. § 103 as allegedly being unpatentable over Kishioka individually or in view of JP-105781.

Applicants respectfully submit that the cited references, whether taken alone or in combination, do not teach or suggest the presently claimed invention.

Claim 1 is amended to recite that the respective pressure-sensitive adhesive layers comprise an acrylic polymer containing a (meth)acrylic acid alkyl ester in which the alkyl moiety thereof has from 1 to 18 carbon atoms as the major monomer component, and the major monomer for the respective pressure-sensitive adhesive layers is constituted from the same kind of monomer, which is not taught or suggested by the cited references.

The double-sided pressure-sensitive adhesive sheet of the present invention comprises at least two pressure-sensitive adhesive layers. In particular, the adhesive strength between the pressure-sensitive adhesive layers is increased by using the same kind of monomer for the major monomer for the respective pressure-sensitive adhesive layer and any destruction between the pressure-sensitive adhesive layers is not caused in the case of reworking. Accordingly, such an effect, that the double-sided pressure-sensitive adhesive sheet is repeatedly peelable against at least one surface of the touch panel and the display surface of the display device can be achieved.

Q79404

Amendment under 37 C.F.R. § 1.116 U.S. App. Ser. No. 10/765,359

The cited references are silent as to this feature of the present invention and do not recognize the advantageous effects of the present invention. Thus, one of ordinary skill in the art would not have been motivated to modify or combine the references with a reasonable expectation of success and, even if combined, the present invention would not be achieved.

Therefore, the present invention is not rendered obvious.

Accordingly, Applicants respectfully request withdrawal of the §103 rejection.

## IV. Conclusion

In view of the above, reconsideration and allowance of this application are now believed to be in order, and such actions are hereby solicited. If any points remain in issue which the Examiner feels may be best resolved through a personal or telephone interview, the Examiner is kindly requested to contact the undersigned at the telephone number listed below.

The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account.

Respectfully submitted,

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